

Section 900.125 Books and Records

- a) *Every operator electing to pay the surcharge pursuant to Section 900.110(a)(1) shall record the admissions of customers subject to the surcharge under the Act [35 ILCS 175/20]. An operator meets its obligations under this subsection if an employee located at the entrance of the live adult entertainment facility sells tickets to customers entering the facility and collects them from the customers after entry to the facility and the operator maintains a daily record of ticket sales in his or her books and records.*
- b) A customer that enters and leaves the facility on multiple occasions need only be counted once by an operator during a 24-hour period, beginning at 8 AM each day, for purposes of the surcharge, if the operator uses a method to verify the customer previously has been counted upon reentry. The method selected may not permit the customer to transfer re-entry privileges to another customer. The following are acceptable, but not exclusive, methods of verification:
 - 1) the use of a stamp with indelible ink, the color of which changes daily at 8 AM; or
 - 2) a card permitting re-entry by the customer upon which the date and customer's name have been written with indelible ink and that matches a customer's government-issued identification upon re-entry.
- c) *All of the provisions of Section 7 of the ROTA regarding books and records that are not inconsistent with the Act apply, as far as practicable, to the surcharge imposed by the Act to the same extent as if those provisions were included in the Act. References in the incorporated Sections of the ROTA to retailers, to sellers, or to persons engaged in the business of selling tangible personal property mean operators [35 ILCS 175/25].*